IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ALABAMA SOUTHERN DIVISION

NOAH EDWARD MORGAN,)	
Movant,)	2:05-cv-8053-JHH-RRA 2:03-cr-495-JHH-RRA
VS.)	
UNITED STATES OF AMERICA,)	
Respondent.)	

MEMORANDUM OPINION

The magistrate judge entered a report and recommendation recommending that the movant's motion to vacate be denied. The movant has filed objections to the report and recommendation. The court has considered the entire file in this action, together with the report and recommendation, and has reached an independent conclusion that the report and recommendation is due to be adopted and approved. Accordingly, the court hereby **ADOPTS AND APPROVES** the findings and recommendation of the magistrate judge as the findings and conclusions of the court. The motion to vacate is due to be **DENIED**. An appropriate order will be entered.

DONE this the 20th day of July, 2006.

SENIOR UNITED STATES DISTRICT JUDGE

James H- Hancock